

Magnetic Tape and Diskette Reporting of City Business Licensing Information

**California
Franchise
Tax
Board**

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PART I - GENERAL FILING INSTRUCTIONS

Publication Content

This manual provides information for filing City Business Tax information with the Franchise Tax Board (FTB). Section I contains general filing instructions; Section II contains general media specifications; Section III contains the format specifications for filing City Business Tax Information.

Filing Law

The intent of legislation passed in 1984 and 1986 was to provide FTB with enforcement tools aimed towards tax evasion in California through automated processes. California Revenue and Taxation Code section 19556 requires any California city which maintains a computerized record keeping system and which assesses a business tax to annually furnish FTB specified business tax information.

Filing Period

Annual filing will be on a calendar year basis. **The media file must be submitted by March 31 each year.**

If the media file, as submitted, is missing strategic information or if it cannot be processed due to format problems, the file may be returned for correction and replacement. Replacement files must be returned to FTB by the prescribed time indicated on the letter that accompanies the problem file.

How to Submit Media

FTB will mail an annual package to each reporting city by the second week in December. The package will include this manual, which contains the necessary filing transmittal form (FTB 8302), along with media external labels and any other information necessary to ensure correct and timely filing.

Depending on the type of media being submitted, completely fill out either the diskette or tape portion of the transmittal, and return it to FTB with the magnetic media. **DO NOT MAIL THE TRANSMITTAL SEPARATELY.**

If the external labels are missing, please affix your own external label on the media, including your city's name, City Business Tax Number, and type of information being reported (ie, "Business Tax Data for 1996").

Common Filing Errors to Avoid

- Media files mailed without the corresponding transmittal properly completed and enclosed inside the mediapackage. Media mailed without this form cannot be properly logged and processed by FTB.
- Diskette directories that contain other data sets that are not related to this process. Report only the intended state information on the diskette in order to avoid any confusion.
- Incorrect Field Lengths — Verify all field lengths with the Record Format Specifications portion of this booklet.
- Block lengths that are not evenly divisible by the record size. Preferred block size is 9000.
- Omitting Taxpayer I.D. Numbers — Every record reported must contain at least one valid I.D. number in either the SSN, FEIN, SEIN, or BEAN fields.
- Incorrect Owner Name formatting — For ownership type “S” sole proprietor records, the owners last name must appear first in position 46; the first name or first initial must be in position 61; the middle initial, if present, must be in position 72.
- Omitting Ownership Type Codes — Every record must contain one of the valid Ownership Type codes; i.e., S, P, C, or T - position 45.
- Invalid SIC Codes — SIC may either be a 2 to 4 digit code that identifies the type of business being reported. If SIC is a 2-digit code, ensure that field is left-justified. Otherwise, SIC will be considered invalid.
- Omitting or placing invalid data in the Report Period End Date field (position 289). This date **MUST** be the final day of the year for which the data is being reported. If City Business data for tax year 1996 is being reported, then the Report Period End Date in position 289 for all records would be “123196”. Do not put the date that the file was created in this field. Do not include previous year dates.
- Omitting or placing invalid data in the City Business Tax number field (position 295). This field is for the 3-digit code assigned by the FTB to each respective city and must be included. If you are unsure, call the Magnetic Media Unit at (916) 845-3778 to obtain your CBT number.

Acceptable Media

Information may be submitted on standard 1/2 inch tape reels, IBM compatible 3480 or 3490 tape cartridge or 3 1/2 or 5 1/4 inch diskettes. Media specifications are listed in the Record Format Specifications portions of this booklet.

8 inch diskettes are no longer acceptable as reporting media.

8 mm cartridges can not be accepted by the Franchise Tax Board at this time.

Information Contact

Requests for forms or information relative to reporting City Business Tax files to FTB may be obtained by calling (916) 845-3778 between the hours of 8:00 a.m. and 4:00 p.m. Pacific Standard Time.

The address for filing your media package, waiver or an extension request is:

SHIPPING:

ATTN MAGNETIC MEDIA/CBT
SERVICE & SUPPLY
FRANCHISE TAX BOARD
9645 BUTTERFIELD WAY
SACRAMENTO CA 95827

POSTAL SERVICE:

ATTN MAGNETIC MEDIA/CBT
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-6090

Thank you for your cooperation.

PART II – MEDIA CHARACTERISTICS

The following characteristics define the specific needs for each type of medium necessary for filing successfully with FTB. Preparers who cannot comply are urged to call the telephone number listed in the Information Contact section of this manual and discuss the issues prior to filing.

1. Tape Reels

- a. **Type of Tape** – ½ inch, 9 track tape.
- b. **Recording Mode** – Recorded in either EBCDIC or seven-bit ASCII. Eight-bit ASCII files will not be accepted. Files recorded in EBCDIC are preferred.
- c. **Density (BPI)** – Either 6250 or 1600 BPI is acceptable. 6250 is preferred.
- d. **Internal Labels** – Standard IBM OS/VS internal labels are preferred. If header and trailer labels are provided, they must be separated from the data by tape marks.
- e. **Record Length** – Must be 300 characters and written fixed length, not variable length.
- f. **Blocking Factor** – 30 records per block, block size 9,000 (30 x 300) is preferred. The blocking must remain constant throughout the file, except for the last data block which may be a short block, e.g., 3000 (10 x 300).
- g. **File Sequence** – Must be in ascending SSN sequence.
- h. **Record Format** – Must agree with the data elements listed in the applicable Record Format section.

2. Diskettes

- a. **Size** – 3-½ inch and 5 ¼ inch diskettes. **8-inch diskettes are no longer accepted or processed by the Franchise Tax Board.**
- b. **Recording Mode** – ASCII text, MS/PC DOS.
- c. **Internal Labels** – Should not appear on file.
- d. **Record Length** – Must be 300 characters and must agree with the data elements listed in the applicable Record Format section.
- e. **File Sequence** – Must be in ascending SSN sequence.
- f. **Directory Content** – No other files should appear in the directory.

3. Cartridges

- a. The tape transports that will be processing the tape cartridges will be IBM 3480 or 3490. Therefore, the tape cartridges must be IBM 3480 or 3490 compatible.
- b. The tape cartridges must meet American National Standard Institute (ANSI) standards, and have the following characteristics:
 - (1) Tape cartridges will be ½ inch tape contained in plastic cartridges which are approximately 4 inches by 5 inches by 1 inch in dimension.
 - (2) Cartridges will be 18 track or 36 track parallel.
 - (3) Only 3490 cartridges may be in the compressed mode; data must be non-compressed on 3480 cartridges.
- c. 8mm cartridges are not readable by the Franchise Tax Board.

PART III - CITY BUSINESS TAX RECORD FORMAT SPECIFICATIONS

Data Element Name	Start Pos.	End Pos.	Field Size	Usage	Description
SOCIAL SECURITY NUMBER (SSN)	1	9	9	N	9 digits. Must be present unless FEIN, SEIN or BEAN is provided.
FEDERAL EMPLOYER ID NUMBER (FEIN)	10	18	9	N	9 digits. Must be present unless SSN, SEIN or BEAN is provided.
STATE EMPLOYER ID NUMBER (SEIN)	19	25	7	N	7 digits. Must be present unless SSN, FEIN or BEAN is provided.
BOARD OF EQUALIZATION ACCOUNT NUMBER (BEAN)	26	38	13	AN	5 alpha followed by 8 numeric, or 4 alpha followed by a space followed by 8 numeric. Pos. 31-38 must always be numeric. Must be present unless SSN, FEIN or SEIN is provided.
STATE CONTRACTORS LICENSE NUMBER	39	44	6	N	6 digits. Zero fill if not available.
OWNERSHIP TYPE	45	45	1	A	Must be present: S = Sole Proprietorship, P = Partnership, C = Corporation, T = Trust.
OWNERS LAST NAME**	46	60	15	AN	Must be present if Ownership Type in position 45 = S.
OWNERS FIRST NAME**	61	71	11	AN	Must be present if Ownership Type in position 45 = S.
OWNERS MIDDLE INITIAL**	72	72	1	AN	May be blank.
OWNERS ADDRESS:					Optional. The address of the corporate home office, general partner in case of a partnership, or the residence of the owner of a sole proprietorship.
Number & Street	73	105	33	AN	
City	106	117	12	A	
State	118	119	2	A	Enter standard state abbreviation.
ZIP Code	120	128	9	N	Do not hyphenate. Zero fill ZIP extension if unknown.

Data Element Name	Start Pos.	End Pos.	Field Size	Usage*	Description
BUSINESS NAME	129	161	33	AN	Must be present only if business is operating under a fictitious name (DBA).
BUSINESS ADDRESS (number & street only)	162	194	33	AN	Address of the business location. May be blank if same as mailing address. In care of (c/o) names must not be reported.
MAILING ADDRESS					
Number & Street	195	227	33	AN	Must be present.
City	228	239	12	A	Must be present.
State	240	241	2	A	Enter standard state abbreviation.
ZIP Code	242	250	9	N	Do not hyphenate. Zero fill zip extension if unknown
AMOUNT OF TAX	251	257	7	N	Total tax assessed during the reporting period. Dollars only. Zero fill if gross receipts are reported. Right justify.
ASSESSMENT BASIS	258	258	1	A	Current assessment basis. F = Flat Rate; G = Gross Receipts; P = Payroll; X = other.
GROSS RECEIPTS**	259	267	9	N	Total gross receipts during the reporting period. Dollars only. Low value if reported within a range. Zero fill if not indicated. Right justify.
BUSINESS START DATE	268	273	6	N	Enter month, day, year (MMDDYY) if start date is in the current reporting period. Otherwise, zero fill.
BUSINESS CEASE DATE	274	279	6	N	Enter month, day, year (MMDDYY) if out of business or ownership change in current period. Zero fill if not known, no ownership change or not out of business during current period.

Data Element Name	Start Pos.	End Pos.	Field Size	Usage*	Description
STANDARD INDUSTRIAL CLASSIFICATION CODE (SIC)	280	283	4	N	Enter a 2 – 4 digit SIC code (4 digit preferred). Left justify (example 9900). A SIC must be present unless BCC is provided.
BUSINESS CLASSIFICATION CODE (BCC)	284	287	4	AN	Enter 4 digit BCC. Must be present unless SIC is provided. Left justify (example 1230). No special characters.
FREQUENCY OF LICENSE RENEWAL	288	288	1	A	Value: A = Annual (calendar year basis), F = Fiscal (fiscal year basis), Q = Quarterly, S = Semiannually, M = Monthly, W = Weekly, D = Daily
REPORT PERIOD END DATE	289	294	6	N	Enter month, day, year (MMDDYY). Data submitted will be for preceding 12 month period.
CITY BUSINESS TAX NUMBER	295	297	3	N	Enter 3 digit number assigned by FTB.
FILLER	298	300	3	A	Enter blanks.

* Key: A = Alpha, N = Numeric, AN = Alphanumeric.

** When position 258 = P, the total payroll amount may be reported.

Note: All alpha characters must be submitted in uppercase only.

PART IV - REPORTING REQUIREMENTS FOR CITY BUSINESS TAX

Information Reporting Requirements for Cities – City Business Tax Agencies 19556

- (a) Notwithstanding any other provision of law, each city which maintains a computerized recordkeeping system or has access to a computerized recordkeeping or information system and which assesses a business tax shall annually furnish to the Franchise Tax Board the information specified in subdivision (b) for all businesses subject to the tax in the preceding fiscal year.
- (b) The information required shall include all of the following:
 - (1) Business name.
 - (2) Business address.
 - (3) Federal employer identification number (if the business is a partnership or corporation, or owner's name and social security number (for all others).
 - (4) Type of business activity.
 - (5) Amount of annual business tax.
 - (6) Any other information which the Franchise Tax Board may require.
- (c) The reports required under this section shall be filed on magnetic media or in other machine-readable form, according to standards prescribed by forms and instructions by the Franchise Tax Board.
- (d) Cities shall begin providing to the Franchise Tax Board the information required by this section as soon as economically feasible, but no later than December 31, 1990. The information shall be furnished annually at a time and in the form which the Franchise Tax Board may prescribe by forms and instructions.
- (e)
 - (1) Notwithstanding Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code, the information furnished pursuant to this section shall not be deemed to be public records and shall not be open to the public for inspection.
 - (2) Any deputy, agent, clerk, officer, or employee of any entity described in subdivision (a), or any former officer or employee or other individual who in the course of his or her employment or duty has or had access to the information required to be furnished under this section, shall not disclose or make known in any manner that information, except to the Franchise Tax Board.
- (f) It is the intent of the Legislature in enacting this section to utilize the social security account numbers of federal employer identification numbers for the sole purposes of establishing the identification of individuals affected by state tax laws and, to that end, the information furnished pursuant to this section shall be used exclusively for state tax enforcement purposes.

CITY BUSINESS TAX MAGNETIC MEDIA TRANSMITTAL

Please complete the following information and forward this form with the magnetic media to the address shown at bottom of transmittal.

Date _____

CBT Number _____

Calendar Year Information
is being submitted _____

Number of Records
on file _____

TRANSMITTER INFORMATION

City of _____

City Contact Person _____ Title _____

Address _____ Telephone _____ EXT. _____

ZIP Code _____

CONTACT INFORMATION

Transmitter Name _____
(If other than the above city)

Technical Contact Person _____ Title _____

Address _____ Telephone _____ EXT. _____

City _____ ZIP Code _____

Media Characteristics

TAPES/CARTRIDGES	Media No.	External Label No.	DISKETTES
Internal Header Labels: <input type="checkbox"/> Yes <input type="checkbox"/> No	1 of		File Name Used for Diskette Reporting: _____
Recording Mode: <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII	2 of		DENSITY: <input type="checkbox"/> Single <input type="checkbox"/> Double
Record Length = 300	3 of		SYSTEM: <input type="checkbox"/> UNIX <input type="checkbox"/> MVS
Blocksize =	4 of		<input type="checkbox"/> Other _____
	5 of		
	6 of		

MAILING ADDRESS

SHIPPING: ATTN: MAGNETIC MEDIA/CBT
FRANCHISE TAX BOARD
9645 BUTTERFIELD WAY
SACRAMENTO CA 95827

U.S. MAIL: ATTN: MAGNETIC MEDIA/CBT
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-6090

If assistance is needed regarding this form, please call the Magnetic Media Coordination Unit at (916) 845-3778.